

WATER VALLEY ISD

Water Valley I.S.D.



Special Program Allotments Manual 2023-2024

July 2023

State Programs – Allotments

State Program allotments are estimated and paid to school districts through a Summary of Finance template created by the Texas Education Agency. The actual state allotments are calculated as noted below in each respective section. A settle-up process occurs at the end of each fiscal year – funds owed to a district are paid by TEA and funds owed by a district are paid to TEA (or TEA reduces the following fiscal year funds by the amount owed to the state).

A percentage of each state allotment must be spent on “direct” expenditures for the given special program. The current percentages and program intent code (PIC) are noted below by program:

- | | | |
|--------------------------------------|------|------------------------------|
| • Special Education | 52% | PIC 23, 33 |
| • Career & Technical Education | 58% | PIC 22 |
| • Gifted & Talented Education | 55% | PIC 21 |
| • State Compensatory Education (SCE) | 52% | PIC 24-30,34 (except 25& 27) |
| • Bilingual/ESL Education | 52% | PIC 25, 35 |
| • High School Allotment | 100% | PIC 31 |

During the budget process, the estimated state allotment shall be calculated by the Superintendent and Business Manager based on prior year special program enrollment and average daily attendance (ADA). The Special Programs Director / Counselor / Principals shall be responsible for the programmatic compliance in their respective program(s). Programmatic compliance shall include, but is not limited to: program eligibility, program design, instructional delivery, entry/exit procedures, professional development, and certification.

- Special Education
- Career & Technical Education
- Gifted & Talented Education
- State Compensatory Education (SCE)
- Bilingual/ESL Education
- High School Allotment

The Business Department shall be responsible for the financial compliance in each of these special programs. Financial compliance shall include, but not limited to: budgeting development & monitoring, approval of expenditures, financial reporting to TEA and financial audit.

As part of the budget adoption process, the Chief Financial Officer shall verify that the proposed budget includes appropriations in each of the special programs of no less than the percentages stated above as required direct expenditures for each special program. [Note. If the District does not budget to compliance, it may not spend to compliance.]

Throughout the fiscal year and at the end of the fiscal year, the Chief Financial Officer, shall calculate the periodic and final spend percentages for each special program. The allocated expenditures by program intent code (PIC) shall be used to determine compliance. In the event that direct expenditures fall below

the mandated percentages, the Chief Financial Officer shall ensure that the deficit amount is budgeted in the following fiscal year.

The mandated program intent codes (as defined in the FASRG) are classified as Basic or Enhanced. The PICs in these classifications for regular and special program allotments are noted below:

Basic Educational Services – PIC 1X

- PIC 11

Enhanced Services – PIC 2X – 3X

- PIC 21 Gifted & Talented
- PIC 22 Career & Technical Education
- PIC 23 Special Education
- PIC 24 Accelerated Education (State Compensatory Education)
- PIC 25 Bilingual and ESL Education
- PIC 26 Non-Disciplinary Alternative Education Program
- PIC 28 Disciplinary Alternative Education Program – Basic
- PIC 29 Disciplinary Alternative Education Program – SCE Supplemental
- PIC 30 Title I, Part A Schoolwide Activities related to SCE (Campuses with 40% or more educationally disadvantaged students)
- PIC 31 High School Allotment
- PIC 33 Pre-K Special Education
- PIC 34 Pre-K Accelerated Education
- PIC 35 Pre-K Bilingual/ESL Education

At the beginning of each school year, the salaries of all staff should be determined based on their position and assignment. Specifically, we need to know the following:

- What the employee will do? Determines the function code
- Where the employee will work? Determines the organization code (may be split)
- Who will benefit? Determines the population served or PIC (may be split)

Determining the correct payroll account distribution code(s) is critical to ensure that all payroll costs are expensed in the correct account code(s). This is extremely important for staff assigned on a partial or full time basis to support a special program. Only the payroll costs for services whose intent is to serve one or more special program may be charged to the special program PIC.

By the, 1st 12weeks, each school year, the PEIMS Coordinator, Special Programs Director and Principals, shall prepare a Staff FTEs report that is based on the campus Master Schedule. The Staff FTE report shall reflect the names of all staff, the position, and the assignment(s) by PIC code. For example, a teacher that teaches 4 special education classes and 4 career and technical education courses, should have .5 FTEs in PIC 23 and .5 FTEs in PIC 22. [Note. The master schedule shall reflect the teaching assignment for all teachers and every course section shall reflect the program intent.

Principals shall also submit a Staff FTE report for non-campus administrative staff by the end of the 1st 12 weeks of school each fiscal year. The PIC codes for the non-campus staff shall reflect what they do, where they are assigned to work, and the special program(s) that they support.

The Staff FTEs reports shall be submitted to the PEIMS Coordinator no later than the deadline of November 1st at the beginning of each fiscal year. The Special Programs Director and PEIMS Coordinator shall verify the Staff FTEs and ensure that funds are budgeted in the appropriate payroll account codes. Budget changes and/or amendments, if any, shall be prepared by the Business Manager. [Note. The minimum spend percentages shall be verified again to ensure that the budgeted amount by PIC still meets or exceeds the minimum spend percentage by special program.]

After approval the payroll department will update the payroll distribution record(s) of each district employee.

Campus Principals and/or Special Program Director shall be responsible to ensure that any changes to staff assignments are submitted to the Human Resource Department on PAR's within five (5) days of the assignment change. The prior process of verifying the FTEs/account codes, approval of the FTE report, and submission of the reports to the payroll department shall occur upon the receipt of assignment changes.

Gifted and Talented

The Gifted and Talented program must adhere to state law, Texas Education Code (TEC) 29.121 and TEC 42.156. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

Specifically, each school district shall identify students eligible for the GT program and serve the students in an appropriate manner to obtain state funds. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Director with oversight responsibility to certify the Gifted & Talented special program data prior to submission to TEA.

Career and Technical Education (CATE)

The Career and Technical Education program must adhere to state law, Texas Education Code (TEC) 29.181 and TEC 42.154. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

Specifically, each school district shall identify students eligible for the CTE program and serve the students in an appropriate manner to obtain state funds. The Master Schedule shall serve as the official document to support that each student was enrolled in a CTE course. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Director and Campus Principals with oversight responsibility to certify the CTE special program data prior to submission to TEA shall be the Career and Technology Coordinator.

Special Education

The Special Education program must adhere to state law, Texas Education Code (TEC) 29.003 and TEC 42.151. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

Specifically, each school district shall identify students eligible for the Special Education program and serve the students in an appropriate manner to obtain state funds. The student's Individualized Education Plan (IEP) shall serve as the official document to support that each student is eligible for special education, the type of instructional arrangement, and the number of contact hours to be served in a special education setting. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Director and Campus Principals with oversight responsibility to certify the Special Education program data prior to submission to TEA.

Compensatory Education (SCE)

The Compensatory Education program must adhere to state law, Texas Education Code (TEC) 29.081 and TEC 42.152. Chapter 29 addresses the programmatic guidelines related to eligibility, "at risk" identification, and program services. Chapter 42 addresses the funding formula and allowable costs. The SCE program is funded based on the highest six (6) months of free and reduced lunch eligibility students in the prior school year. The Director of Child Nutrition shall provide the monthly counts of free and reduced lunch eligibility to the business department, Chief Financial Officer, on a monthly basis for the purposes of estimating SCE funds in the next fiscal year.

Specifically, each school district shall identify students eligible for the Compensatory Education program and serve the students in an appropriate manner to obtain state funds. There are thirteen (13) at risk indicators in state law. The Principal at each campus shall be responsible for identification of all at risk students. The at-risk student enrollment shall be reported to TEA through the PEIMS Fall Submission.

The SCE program compliance is unlike the other special programs in that it requires specific documentation as outlined in the Financial Accounting System Resource Guide (FASRG) Module 9. The District Improvement Plan (DIP) and Campus Improvement Plans (CIP) are the primary source of documentation for the expenditure of SCE funds. According to TEA, annually within 150 days after the last day permissible to send data for the PEIMS data FINAL Midyear resubmission 2 (typically late July), the District shall electronically submit a PDF version of the DIP and at least two (2) CIPs through the TEASE system. The determination regarding which CIPs to submit to TEA shall be based on the TEA guidelines in the FASRG, Module 9.1.2 Summary of Filing Requirements. The District's submission dates shall be as noted below to ensure compliance with this critical requirement.

- Campus Principals shall revise and update their CIP's before Nov. 1st of each year.
- Superintendent or designee shall revise and update the DIP before Nov. 1st of each year.

- CIP/DIP will be posted electronically to the District's website by Nov. 1st of each year.

Financial guidelines related to supplement not supplant, targeted-assistance versus school-wide campus expenditures, staffing formulas, job descriptions, time and effort, student case counts, local identification criteria and allowable costs are described in Module 9 State Compensatory Education.

Bilingual and ESL

The Bilingual and ESL program must adhere to state law, Texas Education Code (TEC) 29.053 and TEC 42.153. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

Specifically, each school district shall identify students eligible for the Bilingual or ESL program and serve the students in an appropriate manner to obtain state funds. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Director and Campus Principals responsibility to certify the Bilingual and ESL special program data prior to submission to TEA.

High School Allotment

The use of the High School Allotment must adhere to state law, Texas Education Code (TEC) 39.234 and TEC 42.160. Chapter 39 addresses the programmatic guidelines related to program services. Chapter 42 addresses the funding weight(s) and allowable costs. Funding amounts are based on \$275 per student in average daily attendance in grades 9 through 12.

Districts may use funds for campus-level or district-wide initiatives for students in grades 6-12. Allowable uses include:

- professional development for teachers providing instruction in advanced academic courses such as Advanced Placement (AP)
- hiring of additional teachers to allow for smaller class sizes in critical content areas
- fees for students taking dual credit classes and ACT/SAT tests
- academic support, to support at-risk students in challenging courses
- credit recovery programs
- activities supporting college readiness and awareness, including transportation for college visits

Please see Commissioner's Rules Concerning High School Allotment for detailed allowable uses of these funds. The High School Allotment Guide is also an excellent resource and shall be made available to all campus principals as a guide during the budget development process.

The Superintendent shall provide guidance regarding the use of the High School Allotment funds.

Special Allotment Expenditures

Quick overview – Beginning with the 2017-18 school year, TEA will begin monitoring ALL supplemental state allotment programs. The purpose of the new monitoring program is to ensure all school districts are in compliance in relation to the supplemental state allotment program funding. The six supplemental state allotment programs that TEA will be monitoring are:

<u>Program Name</u>	<u>Program Intent Code(s)</u>
Special Education	23 and 33
State Compensatory Ed	24, 26, 28, 29, 30, and 34
Bilingual Ed	25 and 35
Career & Technology Ed	22
Gifted & Talented Ed	21
High School Allotment	31

SPECIAL EDUCATION

Allowable Expenditures:

- Classroom teachers and classroom aides that perform in the special ed program
- Special materials/supplies directly related to the development and implementation of IEPs of students. These supplies are not ordinarily purchased for the regular classroom
- Special equipment such as instructional and assistive technology devices, audiovisual equipment, computers for instruction or assessment purposes, and assessment equipment ONLY if used directly with students
- Consultants to provide staff development, program planning and evaluation, instructional services, assessments, and related services to students with disabilities
- Transportation to/from residential placements
- Staff travel to perform services directly related to the education of eligible students with disabilities
- Staff (including administrators, general ed teachers, and special ed teachers) to attend staff development meeting for the purpose of improving performance in assigned positions directly related to the education of eligible students with disabilities

Unallowable Expenditures:

- Video Surveillance of certain special ed settings
- Routine office and classroom supplies
- Staff travel relating to the operation of professional organizations

STATE COMP ED

Allowable Expenditures:

- Supplemental cost for equipment and other supplies required for quality instruction
- Supplemental staff expenditures to reduce class size or provide individualized instruction for at risk students
- Supplement stipends and extra duty pay for after school tutorials and Saturday school
- Supplies/Materials used to supplement the costs of regular ed. These supplies/materials must be used for the costs of programs and/or services that are supplemental to the regular ed program and are designed for students at risk of dropping out of school.

Unallowable Expenditures:

- Programs that supplant resource allocations for the regular education program

- Dyslexia screening/services that are required under TEC Section 38
- Salaries for special education teachers
- Salaries for staff that are required by state or federal mandates

BILINGUAL & ESL

Allowable Expenditures:

- Classroom instructional materials that are state aligned to TEKS
- Bilingual thesauruses and dictionaries
- High interest books and posters
- Magnets for work walls
- ESL Teacher aides/paraprofessionals
- Recruitment or Job Fair costs targeting bilingual teachers
- Salary supplements for certified bilingual and ESL teachers
- Travel costs for in-state conferences related to Bilingual and ESL programs
- Reimbursement for the cost of Bilingual or ESL certification test for teachers that passed the certification test
- Enhancement of Parent Resource Centers for ELL activities
- Classroom technology enhancements for teachers and students (Smart Boards or Bilingual Language Software)

Unallowable Expenditures:

- Teacher salaries
- Administrator or Coordinator salaries
- Intervention Specialists
- Interpreter services
- Travel expenses to national conferences (unless being held in Texas)

CAREER & TECH ED

Allowable Expenditures:

- Salaries, benefits, stipends, and extra duty pay for CTE teachers, paraprofessionals, and administrators
- Expenses for existing renovation or remodeling of facilities
- Expenses for lease, purchase, upgrade, or adapt items designed to strengthen and support academic and technical skill achievement
- CTE instructional aides and publications (not required textbooks)
- Consumable supplies with a useful life of less than one year
- Culinary food costs related to the CTE program

Unallowable Expenditures:

- Meals cooked for meetings (Board meetings, PD meetings, etc)
- New CTE facilities
- Required class textbooks or materials

GIFTED & TALENTED

Allowable Expenditures:

- PD costs for GT administrators and teachers
- AP courses designated as part of GT program
- GT services for students

- MATHCOUNTS, Future Problem Solvers, Odyssey, and Academic Decathlon

Unallowable Expenditures:

- Teacher Certifications
- Routine office and classroom supplies

HIGH SCHOOL ALLOTMENT

Allowable Expenditures:

- Professional Development for teachers providing instruction in advanced academic courses such as Advanced Placement (AP)
- Hiring additional HQ teachers to reduce class sizes in core content areas
- Textbooks
- Instructional Materials
- Tuition & Fees for students taking dual credit classes
- ACT/SAT tests
- Academic support such as AVID and AP strategies to support at-risk students in challenging courses
- Credit recovery program
- Activities supporting college readiness and awareness including transportation for college visits
- Equipment, including science lab equipment
- Parent and community involvement and outreach programs
- Study skills workshops to prepare student for college-level work
- Teachers Grades 6 through 12 that teach dual credit courses, Pre-AP, AP, Honor, and AVID courses
- High school counselors for time providing guidance counseling serving students in grades 6 through 12
- Instructional Coaches in core content areas
- Intervention Specialists in core content areas

Unallowable Expenditures:

- Principal Travel
- Extra Curricular activities, such as UIL and athletics
- Graduation Expenses
- Routine office and classroom supplies
- Staff travel relating to the operation of professional organizations